wherein said gate insulating film includes a layer of a silicon nitride oxide film containing boron.

- 2. (Amended) A semiconductor device according to claim 1, wherein a composition ratio of boron in said silicon nitride oxide film is 0.1 to 50 atoms%.
- 3. (Amended) A semiconductor device according to claim 1, wherein a composition ratio of oxygen in said silicon nitride oxide film is 1 to 30 atoms%.
- 4. (Amended) A semiconductor device according to claim 1, wherein said semiconductor device is incorporated into a device selected from the group consisting of an electro-optical device and an electronic equipment.
- 5. (Amended) A semiconductor device according to claim 4, CON, wherein said electro-optical device is one selected from the group consisting of a liquid crystal display device, an EL display device, an EC display device, and an image sensor.
 - 6. (Amended) A semiconductor device according to claim 4, wherein said electronic equipment is one selected from the group consisting of a video camera, a digital camera, a projector, a goggle display, a car navigation system, a personal computer, and a portable information terminal.

region, the respective regions being in contact with an insulating surface;

a gate insulating film comprising at least single layer on said channel formation region; and

a gate electrode to be in contact with said gate insulating film;

wherein said gate insulting film includes a layer of a silicon nitride oxide film containing boron.

- 8. (Amended) A semiconductor device according to claim 7, wherein a composition ratio of boron in said silicon nitride oxide film is 0.1 to 50 atoms%.
- 9. (Amended) A semiconductor device according to claim 7, wherein a composition ratio of oxygen in said silicon nitride oxide film is 1 to 30 atoms%.
- 10. (Amended) A semiconductor device according to claim 7, wherein said semiconductor is incorporated into a device selected from the group consisting of an electro-optical device and an electronic equipment.
- 11. (Amended) A semiconductor device according to claim
 10, wherein said electro-optical device is one selected from the
 group consisting of a liquid crystal display device, an EL
 display device, and EC display device, and an image sensor.
- 12. (Amended) A semiconductor device according to claim 10 wherein said electronic equipment is one selected from group

consisting of a video camera, a digital camera, a projector, a goggle display, a car navigation system, a personal computer, and a portable information terminal.

- 14. (Amended) A semiconductor device according to claim
 13, wherein a composition ration of boron in said silicon nitride
 oxide film is 0.1 to 50 atoms%.
- 15. (Amended) A semiconductor device according to claim
 13, wherein a composition ratio of oxygen in said silicon nitride
 oxide film is 1 to 30 atoms%.
- 16. (Amended) A semiconductor device according to claim
 13, wherein said semiconductor device is incorporated into a
 device selected from the group consisting of an electro-optical
 device and an electronic equipment.
- 17. (Amended) A semiconductor device according to claim 16, wherein said electro-optical device is one selected from group consisting of a liquid crystal display device, an EL display device, an EC display device, and an image sensor.
- 18. (Amended) A semiconductor device according to claim 16, wherein said electronic equipment is one selected from the group consisting of a video camera, a digital camera, a projector, a goggle display, a car navigation system, a personal computer and a portable information terminal.

- 20. (Amended) A semiconductor device according to claim 19, where a composition ratio of boron in said silicon nitride oxide film is 0.1 to 50 atoms%.
- 21. (Amended) A semiconductor device according to claim 19, wherein a composition ratio of oxygen in said silicon nitride oxide film is 1 to 30 atoms%.
- 22. (Amended) A semiconductor device according to claim 19, wherein said semiconductor device is incorporated into a device selected from the group consisting of an electro-optical device and an electronic equipment.
- 23. (Amended) A semiconductor device according to claim 22, wherein said electro-optical device is one selected from the group consisting of a liquid crystal display device, an EL display device, an EC display device, and an image sensor.
- 24. (Amended) A semiconductor device according to claim 22, wherein said electronic equipment is one selected from the group consisting of a video camera, a digital camera, a projector, a goggle display, a car navigation system, a personal computer, and a portable information terminal.